

Seattle Preschool Levy

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Department Overview

In November 2014, voters approved a four-year, \$58 million Seattle Preschool Services Levy which will fund the Seattle Preschool Program (SPP) Action Plan. The purpose of the program is to expand access to affordable, high-quality preschool for Seattle's three- and four-year-olds so that they enter school prepared to succeed and the academic opportunity gap for children is eliminated. The levy funds a demonstration phase of the Seattle Preschool Program beginning in 2015 which will grow to serve 2,000 children in 100 classrooms by 2018.

The SPP closely follows the recommendations of national experts and consultants who advised the City to develop an evidence-based program which builds on community partnerships and the existing network of preschool providers, is accessible to all families, and is realistic and practical.

Department of Education and Early Learning (DEEL) staff administer the Seattle Preschool Services Levy. The mission of DEEL is to ensure that all Seattle children have the greatest opportunity to succeed in school and in life and to graduate from school ready for college or a career. DEEL oversees implementation of the SPP by contracting for services with community providers, directly providing coaching for preschool directors and teachers, and investing in capacity building (e.g. tuition support for teaching staff to attain required educational credentials, facility construction and renovations, and other organizational supports).

Levy investments are intended to make sure that children are exhibiting appropriate developmental skills by the time they enter kindergarten. Children's growth is supported in all developmental domains including social/emotional health, physical development, cognitive skills, language, literacy, and math. To ensure levy investments are having the intended effects, DEEL will develop and conduct a comprehensive evaluation during this demonstration phase.

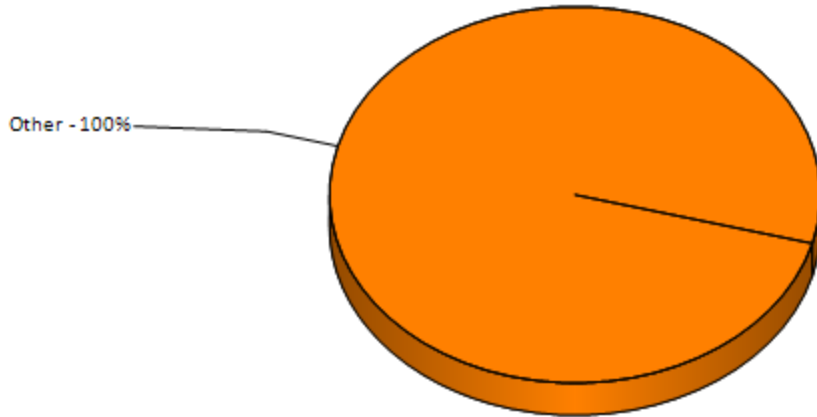
Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Other Funding - Operating	\$0	\$0	\$4,902,556	\$9,037,977
Total Operations	\$0	\$0	\$4,902,556	\$9,037,977
Total Appropriations	\$0	\$0	\$4,902,556	\$9,037,977
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

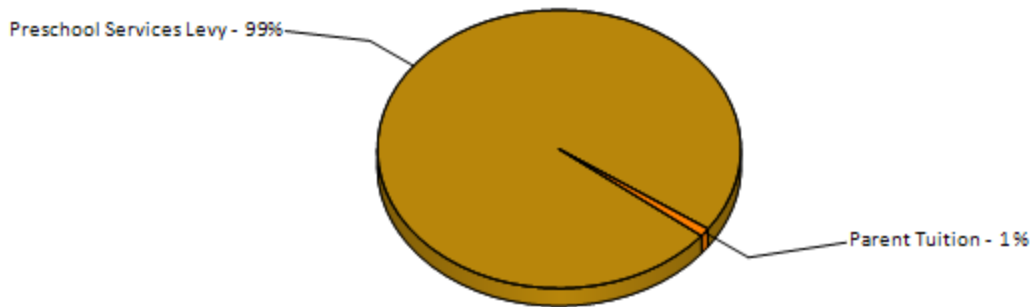
* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Seattle Preschool Levy

2015 Adopted Budget - Expenditure by Category



2015 Adopted Budget - Revenue by Category



Seattle Preschool Levy

Budget Overview

The Seattle Preschool Program will build on the foundation established by the City's investment of Families and Education Levy funds in the Step-Ahead program; the Child Care Assistance Program funded by the City's General Fund; the Early Childhood Education and Assistance Program funded by Washington state and managed by the City; and federal investments in Head Start.

Preschool Services funded by the levy:

1. School Readiness provides funding for fourteen SPP classrooms in the 2015-16 school year serving up to 280 three- and four-year-olds; 39 SPP classrooms in 2016-17 serving up to 780 children
2. Program Support: Professional Development and Training funds coaching for approximately 28 lead teachers and assistants in 2015-16 and 78 in 2016-17.
3. Capacity Building funds tuition support for teachers to gain required credentials and facility construction, renovation, and improvements to increase access to quality classrooms.
4. Research and Evaluation funds:
 - o external evaluators to assess classroom environments and teacher/child interactions;
 - o training teachers on how to appropriately assess child development;
 - o external evaluators to develop and begin a comprehensive evaluation strategy; and
 - o data system development to support quality improvement and evaluation.
5. Administration funds DEEL staff to provide oversight, administration and leadership for the development of the investments identified above. The levy requires continuous quality improvement, strong community partnerships, and transparency in the program's development.
6. Contingency funds provide flexibility for this new investment. SPP requires partnerships with existing programs and for those programs to contribute resources from their existing sources, as well as parent tuition based on a sliding fee scale. While estimates of these resources were based on working with existing providers and funders, the City included contingency funds in case actual recoveries or contributions fall short of expectations.

The key elements of SPP are based on the expertise of national consultants and researchers, Washington state experts involved with developing the state's early learning strategy, local providers and advocates, key stakeholders and policy makers. The Seattle Preschool Action Plan, submitted by Mayor Murray and subsequently adopted by the City Council, and funded by voters through the levy reflects the best thinking about how to prepare children for school and eliminate the academic opportunity gap.

The 2015 Adopted Budget reflects the level of expenditure described in the financial plan adopted by the City Council in Ordinance 124509. The levy is expected to earn \$58,034,730 over four years. The budget assumes \$14.3 million in revenue. Because programs are phased in, the adopted budget only appropriates \$4.9 of the 2015 revenue. The City will hold excess funds in reserve for latter years when expenditures will exceed earned revenues.

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Incremental Budget Changes

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	2015		2016	
	Budget	FTE	Budget	FTE
Council Changes				
Create Seattle Preschool Program	\$ 4,902,556	0.00	\$ 9,037,977	0.00
Total Incremental Changes	\$ 4,902,556	0.00	\$ 9,037,977	0.00
2015 Adopted/2016 Endorsed Budget	\$ 4,902,556	0.00	\$ 9,037,977	0.00

Descriptions of Incremental Budget Changes

Council Changes

Create Seattle Preschool Program - \$4,902,556

The 2015-2016 Adopted Budget creates the necessary BCLs and appropriates funds required for implementation of the Seattle Preschool Program (SPP). The Department of Education and Early Learning (DEEL) administers all SPP funds. To find out more about what SPP funds through DEEL, please see the DEEL budget section.

City Council Provisos

There are no Council provisos.

Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Administration Budget Control Level	IP500	0	0	1,711,616	2,116,001
Capacity Building Budget Control Level	IP300	0	0	1,342,346	2,597,576
Contingency Budget Control Level	IP600	0	0	138,690	243,338
Program Support: Professional Development and Training Budget Control Level	IP200	0	0	247,675	742,874
Research and Evaluation	IP400	0	0	918,614	687,115

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Budget Control Level

School Readiness Budget Control Level	IP100	0	0	543,615	2,651,073
Department Total		0	0	4,902,556	9,037,977

Department Full-time Equivalents Total*		0.00	0.00	0.00	0.00
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* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Revenue Overview

2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
439090	Parent Tuition	0	0	140,860	683,367
	Total Parent Tuition	0	0	140,860	683,367
411100	Taxes, Levies & Bonds	0	0	14,286,440	14,440,923
	Total Preschool Services Levy	0	0	14,286,440	14,440,923
	Total Revenues	0	0	14,427,300	15,124,290
379100	Use of (Contribution to) Fund Balance	0	0	-9,524,744	-6,086,313
	Total Use of (Contribution to) Fund Balance	0	0	-9,524,744	-6,086,313
	Total Resources	0	0	4,902,556	9,037,977

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Appropriations By Budget Control Level (BCL) and Program

Administration Budget Control Level

The purpose of the Administration Budget Control Level is to administer Seattle Preschool Program funds.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Administration	0	0	1,711,616	2,116,001
Total	0	0	1,711,616	2,116,001

Capacity Building Budget Control Level

The purpose of the Capacity Building Budget Control Level is to help preschool teachers, assistants, and directors meet the requirements of the Seattle Preschool Program and to provide support for facility development or remodeling.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Capacity Building	0	0	1,342,346	2,597,576
Total	0	0	1,342,346	2,597,576

Contingency Budget Control Level

The purpose of the Contingency Budget Control Level is to provide additional funding to Seattle Preschool Program programs if initial estimates of costs understated the need for resources, and to support quality improvement efforts that arise as the program is phased in.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Contingency	0	0	138,690	243,338
Total	0	0	138,690	243,338

Program Support: Professional Development and Training Budget Control Level

The purpose of the Program Support: Professional Development and Training Budget Control Level is to develop the skills of preschool teachers and directors and to provide support so that children are better prepared for school.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Program Support: Professional Development and Training	0	0	247,675	742,874
Total	0	0	247,675	742,874

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Research and Evaluation Budget Control Level

The purpose of the Research and Evaluation Budget Control Level is to assist Seattle Preschool Program programs in achieving their intended results and to support continuous improvement.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Research and Evaluation	0	0	918,614	687,115
Total	0	0	918,614	687,115

School Readiness Budget Control Level

The purpose of the School Readiness Budget Control Level is to prepare children for school by providing access to full day preschool for Seattle families regardless of income.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
School Readiness	0	0	543,615	2,651,073
Total	0	0	543,615	2,651,073

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Preschool Levy Fund Table					
<u>Preschool Services Fund</u>					
	2013 Actuals	2014 Adopted	2014 Revised	2015 Adopted	2016 Endorsed
Beginning Fund Balance	0	0	0	0	9,524,744
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	0	0	0	14,427,300	15,124,290
Less: Actual and Budgeted Expenditures	0	0	0	4,902,556	9,037,977
Ending Fund Balance	0	0	0	9,524,744	15,611,057
Reserves for Future Programming				9,524,744	15,611,057
Total Reserves				9,524,744	15,611,057
Ending Unreserved Fund Balance	0	0	0	0	0